

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Byskosh
DOCKET NO.: 03-29444.001-C-1
PARCEL NO.: 17-17-410-014-0000

The parties of record before the Property Tax Appeal Board are John Byskosh the appellant, by attorney Stephanie Park of Chicago and the Cook County Board of Review.

The subject property consists of 3,795 square foot parcel improved with a masonry constructed 115-year old, three-story twelve-unit dwelling, located in West Chicago Township.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant proffered a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of three-story or four-story style multi-family dwellings of masonry construction from 103 to 115 years old. The comparables range in size from 6,900 to 10,209 square feet of building area and have improvement assessments ranging from \$8.72 to \$12.20 per square foot of building area. A copy of the subject's 2003 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$137,060, or \$16.03 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered a memorandum and sale summary sheets from CoStar Comps for five multi-family dwellings. The buildings range in size from 5,500 to 20,000 square feet of building area and from 71 to 114 years old. The properties sold from April 2001 to March 2003 for prices ranging from \$390,000 to \$789,900, or \$32.50 to \$94.04 per square foot of building area. Based on this

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	4,587
IMPR.:	\$	82,000
TOTAL:	\$	86,587

Subject only to the State multiplier as applicable.

evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Property Tax Appeal Board finds that the best evidence of the subject's assessment equity is the supporting evidence submitted by the appellant. The appellant's properties appear to be similar to the subject. These improvements have assessments ranging \$8.72 to \$12.20 per square foot of building area, which places the subject's improvement assessment of \$16.03 above the range established by these properties. The Board finds the board of review did not submit any assessment data to demonstrate the subject's assessment is equitable with other similar properties. The board of review simply did not respond to the appellant's inequity argument with appropriate data. Therefore, the Property Tax Appeal Board gives the board of review's evidence no weight. Consequently, the Property Tax Appeal Board accords the appellant's evidence primary weight.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.